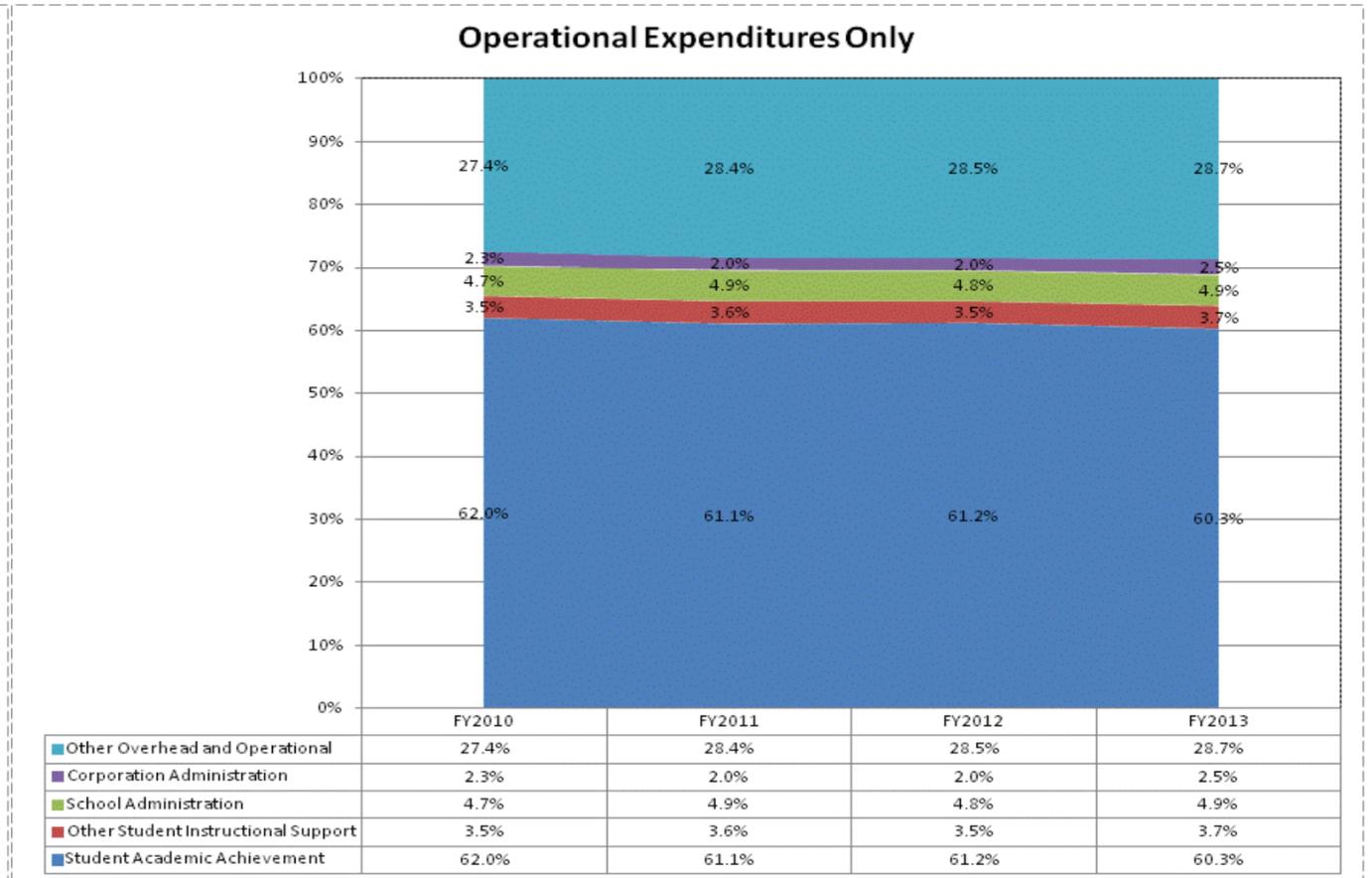
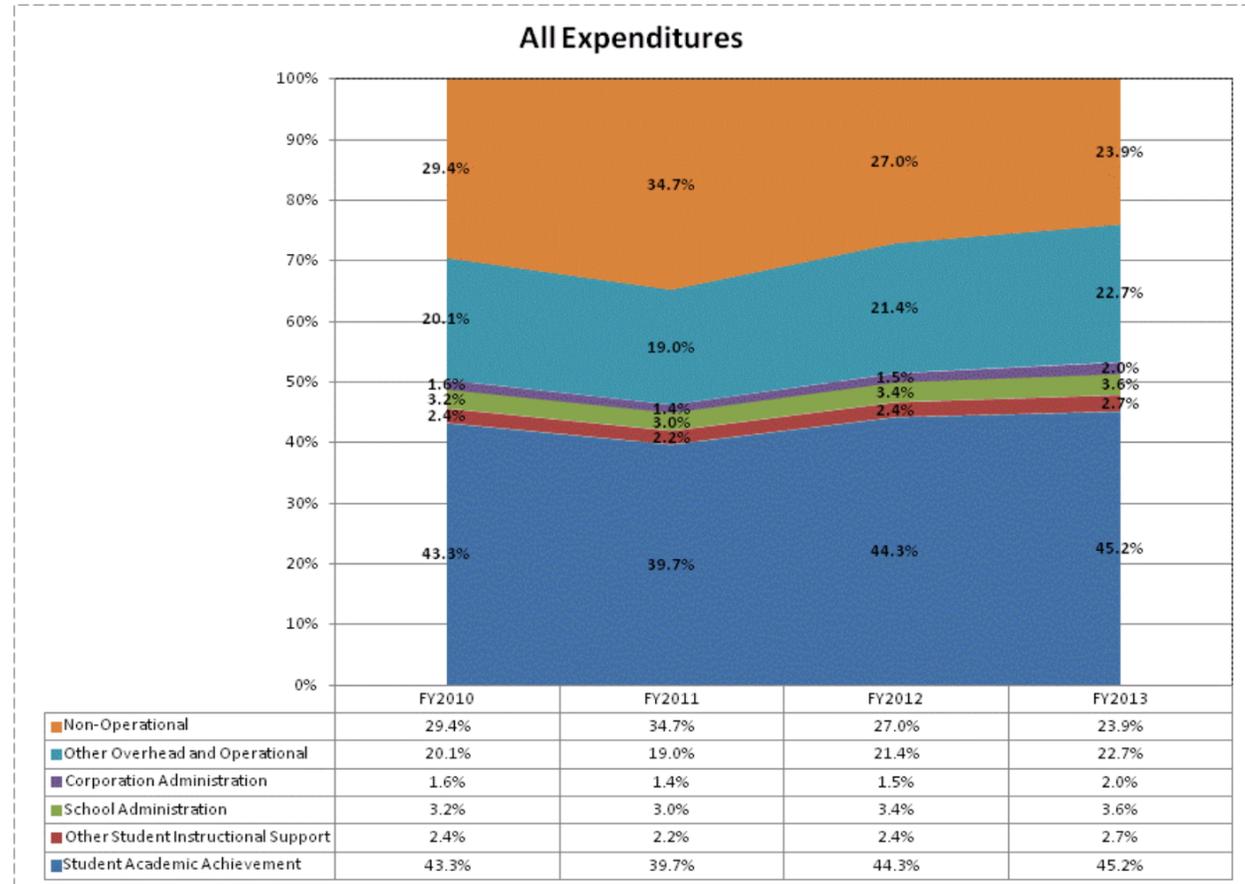


**School Corporation Expenditures by Expenditure Type
Biannual Financial Report Data July 2012 - June 2013
Duneland School Corporation (6470)**

Duneland School Corporation (6470)	FY06 % of Total		FY09 % of Total		FY12 % of Total		FY13 % of Total	
	FY 2006	Exp	FY 2009	Exp	FY 2012	Exp	FY 2013	Exp
Student Academic Achievement	\$30,769,159	49.4%	\$28,947,665	46.1%	\$28,456,055	44.3%	\$27,976,269	45.2%
Student Instructional Support	\$3,810,971	6.1%	\$3,972,807	6.3%	\$3,733,319	5.8%	\$3,861,239	6.2%
Overhead and Operational	\$13,901,309	22.3%	\$15,172,925	24.2%	\$14,746,177	22.9%	\$15,239,976	24.6%
Nonoperational	\$13,807,033	22.2%	\$14,682,753	23.4%	\$17,361,504	27.0%	\$14,802,630	23.9%
Grand Total	\$62,288,472		\$62,776,150		\$64,297,056		\$61,880,114	

	FY 2006	FY 2009	FY 2012	FY 2013
Student Instructional Expenditures (Academic Achievement plus Support)	55.5%	52.4%	50.1%	51.5%



School Corporation Expenditures by Expenditure Type
Biannual Financial Report Data July 2012 - June 2013
Duneland School Corporation (6470)

Account	FY 2006	FY 2009	FY 2012	FY 2013	Increase from FY 2006	Increase from FY 2009	Increase from previous year
Student Academic Achievement							
11050 Regular Programs; Full Day Kindergarten	\$0	\$547,459	\$648,964	\$1,001,984	N/A	83%	54%
11100 Regular Programs; Elementary	\$7,726,936	\$10,808,738	\$10,185,290	\$10,153,844	31%	-6%	0%
11200 Regular Programs; Middle/Junior High	\$2,403,322	\$3,507,359	\$3,261,682	\$3,366,397	40%	-4%	3%
11300 Regular Programs; High School	\$4,873,216	\$6,952,667	\$6,798,692	\$6,616,022	36%	-5%	-3%
11355 Regular Programs; High School; Academic Honors High Ability Student Programs	\$84,600	\$92,700	\$84,600	\$81,900	-3%	-12%	-3%
11460 Vocational Education; Occupational Home Economics	\$78,148	\$164,294	\$229,735	\$264,139	238%	61%	15%
11470 Vocational Education; Business Education	\$1,965	\$2,400	\$1,311	\$940	-52%	-61%	-28%
11620 Regular Programs; Alternative Education Programs; Middle/Junior High School	\$0	\$57,961	\$0	\$0	N/A	-100%	N/A
11630 Regular Programs; Alternative Education Programs; High School	\$0	\$182,129	\$200	\$123	N/A	-100%	-38%
12110 Gifted And Talented; Gifted and Talented	\$93,404	\$103,001	\$46,998	\$46,739	-50%	-55%	-1%
12350 Physical Impairment; Homebound	\$8,357	\$2,847	\$6,536	\$5,597	-33%	97%	-14%
12520 Culturally Different; Compensatory	\$6,036	\$0	\$0	\$0	-100%	N/A	N/A
12900 Other Special Programs	\$280,290	\$181,653	\$224,022	\$174,083	-38%	-4%	-22%
13200 Adult/Continuing Education Programs; Advanced Adult Education	\$4,573	\$13,377	\$0	\$0	-100%	-100%	N/A
14100 Summer School Programs; Elementary	\$82,481	\$111,800	\$79,314	\$31,010	-62%	-72%	-61%
14200 Summer School Programs; Middle/Junior High School	\$21,135	\$24,308	\$12,400	\$0	-100%	-100%	-100%
14300 Summer School Programs; High School	\$130,805	\$192,702	\$180,934	\$159,469	22%	-17%	-12%
16200 Preventive Remediation	\$68,706	\$86,834	\$117,054	\$146,056	113%	68%	25%
17100 Payments to Other Governmental Units Within State; Transfer Tuition	\$281,408	\$233,546	\$444,951	\$379,140	35%	62%	-15%
17300 Payments to Other Governmental Units Within State; Area Vocational School (Participa	\$25,662	\$10,521	\$24,535	\$17,629	-31%	68%	-28%
17400 Payments to Other Governmental Units Within State; Joint Services and Supply; Speci	\$2,450,474	\$2,033,671	\$2,289,341	\$2,335,566	-5%	15%	2%
17500 Payments to Other Governmental Units Within State; Special Education; Interlocal Agr	\$0	\$153,167	\$0	\$0	N/A	-100%	N/A
22110 Improvement of Instruction; Service Area Direction	\$126,890	\$252,446	\$235,621	\$246,261	94%	-2%	5%
22120 Improvement of Instruction; Instruction and Curriculum Development	\$17,372	\$16,511	\$25,319	\$27,954	61%	69%	10%
22130 Improvement of Instruction; Instructional Staff Training	\$71,673	\$89,918	\$23,495	\$22,172	-69%	-75%	-6%
22190 Improvement of Instruction; Other Improvement of Instructional Services	\$34,653	\$27,300	\$26,026	\$18,331	-47%	-33%	-30%
22210 Library/Media Services; Service Area Direction	\$69,594	\$108,878	\$30,691	\$30,645	-56%	-72%	0%
22220 Library/Media Services; School Library	\$768,358	\$1,208,577	\$1,114,294	\$1,127,203	47%	-7%	1%
22230 Library/Media Services; Audiovisual	\$61,788	\$97,699	\$35,533	\$20,732	-66%	-79%	-42%
22240 Library/Media Services; Educational Television	\$1,865	\$591	\$0	\$0	-100%	-100%	N/A
22310 Instruction, Related Technology; Technology Service Supervision and Administration	\$0	\$146,727	\$442,631	\$580,209	N/A	295%	31%
22320 Instruction, Related Technology; Student Learning Centers	\$0	\$225,293	\$303,825	\$432,176	N/A	92%	42%
22360 Instruction, Related Technology; Network Support	\$448,317	\$500,000	\$0	\$0	-100%	-100%	N/A
22370 Instruction, Related Technology; Hardware Maintenance and Support	\$0	\$114,474	\$157,334	\$72,071	N/A	-37%	-54%
22380 Instruction, Related Technology; Professional Development for Instruction, Focused Tr	\$0	\$133	\$0	\$0	N/A	-100%	N/A
22900 Other Support Service, Instructional Staff	\$0	\$0	\$3,838	\$4,094	N/A	N/A	7%
25520 Textbooks for Rent or Resale; Textbooks, Workbooks, and Repairs	\$0	\$1,065	\$0	\$0	N/A	-100%	N/A
25540 Textbooks for Rent or Resale; Other Textbook Rental Service	\$0	\$5,299	\$46,714	\$229,656	N/A	> 500%	392%
25560 Textbooks for Rent or Resale; Textbooks and Workbooks	\$850,941	\$689,621	\$1,374,176	\$384,125	-55%	-44%	-72%
26497 2007 Account Code - Teachers Retirement Fund	\$947,992	\$0	\$0	\$0	N/A	N/A	N/A
Student Academic Achievement Total	\$22,020,962	\$28,947,665	\$28,456,055	\$27,976,269	27%	-3%	-2%
Student Instructional Support							
21110 Attendance and Social Work Services; Service Area Direction	\$75,680	\$37,590	\$50,873	\$48,717	-36%	30%	-4%
21120 Attendance and Social Work Services; Attendance Services	\$85,066	\$126,487	\$121,504	\$123,029	45%	-3%	1%
21220 Guidance Services; Counseling Services	\$653,294	\$1,040,948	\$1,013,249	\$1,075,500	65%	3%	6%
21230 Guidance Services; Appraisal Services	\$34,372	\$80,341	\$0	\$0	-100%	-100%	N/A
21240 Guidance Services; Information Services	\$19,937	\$21,889	\$18,336	\$18,336	-8%	-16%	0%
21320 Health Services; Medical Services	\$2,000	\$2,000	\$2,095	\$1,000	-50%	-50%	-52%
21340 Health Services; Nurse Services	\$215,791	\$379,934	\$352,504	\$380,791	76%	0%	8%

School Corporation Expenditures by Expenditure Type
Biannual Financial Report Data July 2012 - June 2013
Duneland School Corporation (6470)

Account	FY 2006	FY 2009	FY 2012	FY 2013	Increase from FY 2006	Increase from FY 2009	Increase from previous year
21390 Health Services; Other Health Services	\$10,323	\$2,581	\$4,420	\$6,155	-40%	138%	39%
24100 Office of The Principal	\$1,373,543	\$2,011,622	\$2,007,159	\$2,040,335	49%	1%	2%
24900 Other Support Services, School Administration	\$99,634	\$269,414	\$163,179	\$167,377	68%	-38%	3%
Student Instructional Support Total	\$2,569,640	\$3,972,807	\$3,733,319	\$3,861,239	50%	-3%	3%
Overhead and Operational							
23110 Board of Education; Service Area Direction	\$33,059	\$69,908	\$97,764	\$94,045	184%	35%	-4%
23150 Board of Education; Legal Services	\$26,087	\$36,147	\$13,148	\$20,022	-23%	-45%	52%
23160 Board of Education; Promotion Expenses	\$11,386	\$9,173	\$8,870	\$4,511	-60%	-51%	-49%
23190 Board of Education; Other Governing Body Services	\$41,973	\$35,506	\$37,804	\$12,215	-71%	-66%	-68%
23210 Executive Administration; Office of The Superintendent	\$156,725	\$241,107	\$221,938	\$244,760	56%	2%	10%
23220 Executive Administration; Community Relations	\$31,320	\$54,769	\$58,013	\$54,856	75%	0%	-5%
25110 Fiscal Services; Office of The Business Manager	\$197,985	\$391,593	\$262,349	\$282,330	43%	-28%	8%
25140 Fiscal Services; Receiving and Disbursing Funds	\$50,353	\$3,361	\$967	\$702	-99%	-79%	-27%
25150 Fiscal Services; Payroll Services	\$4,578	\$35,526	\$34,194	\$33,244	> 500%	-6%	-3%
25160 Fiscal Services; Financial Accounting	\$0	\$50,598	\$44,944	\$44,666	N/A	-12%	-1%
25191 Other Fiscal Services; Refund of Revenue	\$54,214	\$2,915	\$7,967	\$567	-99%	-81%	-93%
25193 Other Fiscal Services; Printed Forms	\$710	\$2,018	\$3,519	\$2,615	268%	30%	-26%
25195 Other Fiscal Services; Bank Account Service Charge	\$531	\$390	\$646	\$385	-28%	-1%	-40%
25199 Other Fiscal Services; Other	\$0	\$920	\$5,343	\$409	N/A	-56%	-92%
25230 Purchasing, Warehousing, and Distribution Services; Warehousing and Distributing	\$0	\$47,074	\$20,311	\$20,870	N/A	-56%	3%
25300 Printing, Publishing, and Duplicating Services	\$7,457	\$6,621	\$2,411	\$2,712	-64%	-59%	12%
25400 Planning, Research, Development and Evaluation	\$0	\$0	\$0	\$4,565	N/A	N/A	N/A
25710 Personnel Services; Supervision of Personnel Services	\$0	\$0	\$70,713	\$72,596	N/A	N/A	3%
25750 Personnel Services; Health Services	\$5,814	\$8,881	\$5,702	\$3,105	-47%	-65%	-46%
25810 Administrative Technology Services; Technology Services Supervision And Administra	\$0	\$0	\$4,200	\$215,947	N/A	N/A	> 500%
25820 Administrative Technology Services; Systems Analysis And Planning	\$0	\$52,223	\$0	\$0	N/A	-100%	N/A
25840 Administrative Technology Services; Systems Operations	\$0	\$8,098	\$0	\$0	N/A	-100%	N/A
25850 Administrative Technology Services; Network Support	\$0	\$83,787	\$53,529	\$35,325	N/A	-58%	-34%
25860 Administrative Technology Services; Hardware Maintenance And Support	\$0	\$96,362	\$5,602	\$58,602	N/A	-39%	> 500%
25870 Administrative Technology Services; Professional Development Costs For Administrat	\$0	\$14,059	\$0	\$0	N/A	-100%	N/A
25890 Other Technology Services	\$0	\$271,708	\$0	\$0	N/A	-100%	N/A
25920 Ditch Assessments	\$175	\$0	\$252	\$0	-100%	N/A	-100%
25950 Other Assessments	\$0	\$0	\$0	\$0	N/A	N/A	N/A
26100 Operation and Maintenance of Plant Services; Service Area Direction	\$44,400	\$84,106	\$43,559	\$48,670	10%	-42%	12%
26200 Operation and Maintenance of Plant Services; Maintenance of Buildings	\$4,247,717	\$6,019,472	\$5,361,024	\$5,611,462	32%	-7%	5%
26300 Operation and Maintenance of Plant Services; Maintenance of Grounds	\$475,463	\$551,533	\$539,933	\$516,807	9%	-6%	-4%
26400 Operation and Maintenance of Plant Services; Maintenance of Equipment	\$735,104	\$675,778	\$1,190,340	\$769,724	5%	14%	-35%
26495 2007 Account Code - Support Services, Central ; Other Staff Services ; Official Bonds	\$537	\$0	\$0	\$0	N/A	N/A	N/A
26499 2007 Account Code - Other	\$97,381	\$0	\$0	\$0	N/A	N/A	N/A
26500 Operation and Maintenance of Plant Services; Vehicle Maintenance (not buses)	\$21,331	\$13,221	\$21,002	\$29,926	40%	126%	42%
26600 Operation and Maintenance of Plant Services; Security Services	\$70,111	\$117,046	\$80,276	\$84,252	20%	-28%	5%
26700 Operation and Maintenance of Plant Services; Insurance	\$248,942	\$225,021	\$256,702	\$296,847	19%	32%	16%
26800 Operation and Maintenance of Plant Services; Other Operation and Maintenance of Pla	\$6,576	\$7,132	\$3,142	\$4,216	-36%	-41%	34%
27010 Student Transportation; Service Area Direction	\$192,821	\$264,319	\$283,834	\$289,819	50%	10%	2%
27100 Student Transportation; Vehicle Operation	\$1,217,904	\$1,869,785	\$1,949,891	\$1,868,198	53%	0%	-4%
27200 Student Transportation; Monitoring Services	\$0	\$93,325	\$115,564	\$123,554	N/A	32%	7%
27300 Student Transportation; Vehicle Servicing and Maintenance	\$587,353	\$625,222	\$860,766	\$1,013,547	73%	62%	18%
27400 Student Transportation; Purchase of School Buses	\$450,825	\$577,407	\$509,341	\$552,290	23%	-4%	8%
27500 Student Transportation; Insurance on Buses	\$100,178	\$57,024	\$70,795	\$75,529	-25%	32%	7%
27700 Student Transportation; Contracted Transportation Services	\$4,440	\$6,225	\$1,989	\$3,386	-24%	-46%	70%

School Corporation Expenditures by Expenditure Type
Biannual Financial Report Data July 2012 - June 2013
Duneland School Corporation (6470)

Account	FY 2006	FY 2009	FY 2012	FY 2013	Increase from FY 2006	Increase from FY 2009	Increase from previous year
27900 Student Transportation; Other Student Transportation Services	\$50,574	\$70,996	\$109,136	\$113,209	124%	59%	4%
31100 Food Services Operations; Service Area Direction	\$0	\$128,140	\$133,103	\$140,828	N/A	10%	6%
31200 Food Services Operations; Food Preparation and Dispensing	\$739,585	\$875,545	\$882,205	\$897,640	21%	3%	2%
31300 Food Services Operations; Food Delivery	\$0	\$10,881	\$12,299	\$11,853	N/A	9%	-4%
31400 Food Services Operations; Food Purchases	\$898,024	\$1,207,579	\$1,186,583	\$1,273,154	42%	5%	7%
31900 Other Food Services	\$154,416	\$170,427	\$174,506	\$306,014	98%	80%	75%
Overhead and Operational Total	\$10,966,050	\$15,172,925	\$14,746,177	\$15,239,976	39%	0%	3%
Nonoperational							
33100 Community Service Operations; Direction of Community Services	\$0	\$1,791	\$0	\$0	N/A	-100%	N/A
33200 Community Recreation	\$158,650	\$269,937	\$177,565	\$244,332	54%	-9%	38%
33400 Athletic Coaches	\$312,375	\$372,707	\$373,517	\$317,808	2%	-15%	-15%
33910 High School Band Uniforms	\$0	\$0	\$0	\$30,797	N/A	N/A	N/A
33990 Other Community Services; Other	\$1,177	\$2,923	\$3,659	\$713	-39%	-76%	-81%
41000 Facilities Acquisition and Construction; Land Acquisition and Development	\$192,313	\$317,154	\$345,133	\$166,437	-13%	-48%	-52%
43000 Facilities Acquisition and Construction; Professional Services	\$230,614	\$229,672	\$172,853	\$111,430	-52%	-51%	-36%
45100 Building Acquisition, Construction and Improvements	\$2,244,390	\$2,011,199	\$3,039,753	\$932,395	-58%	-54%	-69%
45200 Building Acquisition, Construction and Improvement; Energy Savings Contracts	\$0	\$0	\$0	\$627,297	N/A	N/A	N/A
45400 Building Acquisition, Construction and Improvement; Sports Facilities	\$110,970	\$35,534	\$61,227	\$62,940	-43%	77%	3%
45500 Facilities Acquisition and Construction; Rent of Buildings, Facilities, and Equipment	\$1,344,891	\$1,542,590	\$1,824,714	\$1,702,974	27%	10%	-7%
46000 Facilities Acquisition and Construction; Purchase of Moveable Equipment	\$0	\$0	\$432	\$0	N/A	N/A	-100%
47000 Facilities Acquisition and Construction; Purchase of Mobile or Fixed Equipment	\$763,024	\$647,419	\$662,872	\$781,213	2%	21%	18%
49000 Facilities Acquisition and Construction; Other Facilities Acquisition and Construction	\$3,775	\$0	\$0	\$0	-100%	N/A	N/A
51100 Debt Services; Principal on Debt; Bonds	\$710,000	\$880,000	\$1,685,000	\$1,650,000	132%	88%	-2%
51300 Debt Services; Principal on Debt; Emergency Loans	\$0	\$275,176	\$1,477,806	\$1,477,820	N/A	437%	0%
52100 Debt Services; Interest on Debt; Bonds	\$502,558	\$717,819	\$568,541	\$461,117	-8%	-36%	-19%
52200 Debt Services; Interest on Debt; Temporary Loans	\$56,195	\$423,279	\$0	\$0	-100%	-100%	N/A
52600 Debt Services; Interest on Debt; Other Department of Local Government Finance Appr	\$0	\$0	\$17,438	\$24,355	N/A	N/A	40%
53100 Debt Services; Lease Rental; Buildings ; Principal	\$6,943,056	\$6,946,000	\$6,082,619	\$4,640,000	-33%	-33%	-24%
53150 Debt Services; Lease Rental; Buildings ; Interest	\$0	\$0	\$854,338	\$1,558,175	N/A	N/A	82%
59100 Other Debt Services Obligations; Registrars Fee	\$8,508	\$8,554	\$13,031	\$10,525	24%	23%	-19%
59200 Other Debt Services Obligations; Bank Fee	\$0	\$0	\$7	\$2,302	N/A	N/A	> 500%
60700 Nonprogramed Charges; Scholarships	\$0	\$1,000	\$1,000	\$0	N/A	-100%	-100%
Nonoperational Total	\$13,582,496	\$14,682,753	\$17,361,504	\$14,802,630	9%	1%	-15%
Prorated By Fund							
26491 2007 Account Code - PERF	\$525,149	\$0	\$0	\$0	N/A	N/A	N/A
26492 2007 Account Code - Social Security	\$1,796,229	\$0	\$0	\$0	N/A	N/A	N/A
26493 2007 Account Code - Workmen's Compensation	\$236,857	\$0	\$0	\$0	N/A	N/A	N/A
26494 2007 Account Code - Group Insurance	\$9,726,652	\$0	\$0	\$0	N/A	N/A	N/A
26496 2007 Account Code - Unemployment Compensation	\$7,294	\$0	\$0	\$0	N/A	N/A	N/A
26498 2007 Account Code - Severance / Early Retirement Pay	\$857,144	\$0	\$0	\$0	N/A	N/A	N/A
Prorated By Fund Total	\$13,149,325	\$0	\$0	\$0	N/A	N/A	N/A